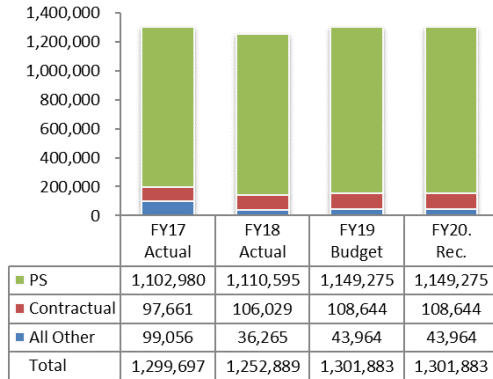


# FY2020 Budget Briefing

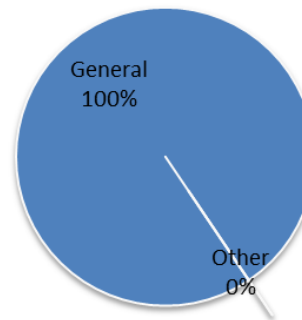
## Office of the State Auditor

Information contained in this document is based on the Governor's December recommended FY2020 budget.  
This document may not correspond with the final FY2020 budget adopted by the Legislature.

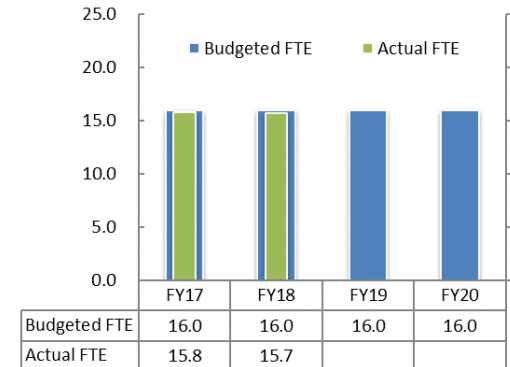
### Budget History



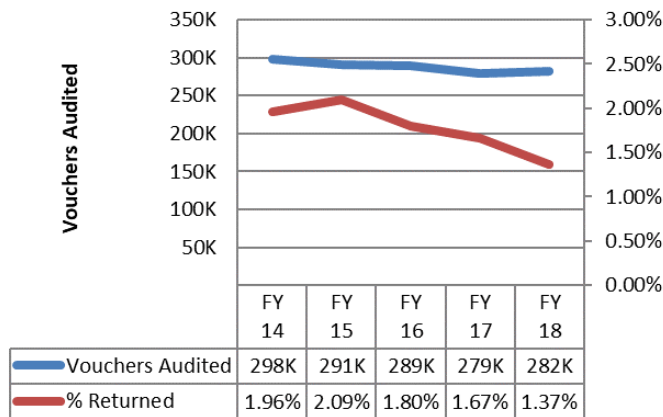
### Sources of Funds



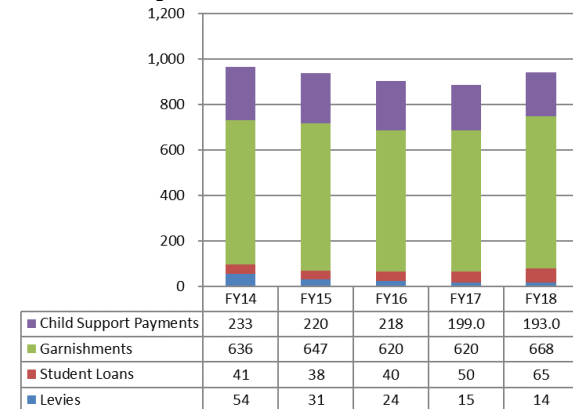
### FTE



### Voucher Processing Error Rate



### Payroll Modifications



### Key Personnel

- Rich Sattgast, State Auditor
- Marianne Gabriel, Audit Supervisor
- Megan Hansen, Payroll Supervisor
- Rik Drewes, Deputy State Auditor
- Sandy Tillman, Accounting Supervisor/Contracts Manager
- Stephanie Poppen, State Social Security Administrator

### Mission of the State Auditor

To pre-audit all claims against the state, issue warrants, administer state employee payroll, record and monitor all fund balances and all fund transfers; to reconcile fund balances and submit numerous reports to agencies on the state's financial condition as set forth by the rules of the State Auditor, the State Board of Finance, and of other state agencies; to deposit, on the eighth-month schedule with the Internal Revenue Service, the social security and federal income taxes withheld from employees of the state of South Dakota and the state universities in a proper and timely manner; to audit and correct all wage data and social security records of the employees of the state of South Dakota, state universities, and 740 governmental subdivisions, including counties, cities, school districts, townships, and water districts; and, to serve as a repository for W-2s for state employees.

### State Auditor Budget Request

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Agency Request	FY 2020 Governors Recommended	Change From FY 2019
<b>BY PROGRAM</b>						
State Auditor	1,299,697	1,252,889	1,301,883	1,301,883	1,301,883	0
<b>Total</b>	<b>1,299,697</b>	<b>1,252,889</b>	<b>1,301,883</b>	<b>1,301,883</b>	<b>1,301,883</b>	<b>0</b>
<b>BY FUND CATEGORY</b>						
General	1,244,697	1,251,909	1,301,883	1,301,883	1,301,883	0
Federal	0	0	0	0	0	0
Other	55,000	980	0	0	0	0
<b>Total</b>	<b>1,299,697</b>	<b>1,252,889</b>	<b>1,301,883</b>	<b>1,301,883</b>	<b>1,301,883</b>	<b>0</b>
<b>BY OBJECT EXPENDITURE</b>						
<b>Personnel Costs</b>	<b>1,102,980</b>	<b>1,110,595</b>	<b>1,149,275</b>	<b>1,149,275</b>	<b>1,149,275</b>	<b>0</b>
Salaries	856,817	853,146	891,213	891,615	891,615	402
Benefits	246,163	257,449	258,062	257,660	257,660	(402)
<b>Operating Expenditures</b>	<b>196,717</b>	<b>142,294</b>	<b>152,608</b>	<b>152,608</b>	<b>152,608</b>	<b>0</b>
Travel	8,141	8,880	11,244	11,244	11,244	0
Contractual Services	97,661	106,029	108,644	108,644	108,644	0
Supplies and Materials	32,687	25,272	26,387	26,387	26,387	0
Grants and Subsidies	55,000	0	0	0	0	0
Capital Outlay	3,228	2,114	6,333	6,333	6,333	0
Other	0	0	0	0	0	0
<b>Total</b>	<b>1,299,697</b>	<b>1,252,890</b>	<b>1,301,883</b>	<b>1,301,883</b>	<b>1,301,883</b>	<b>0</b>
<b>Full-Time Equivalent (FTE)</b>	<b>15.8</b>	<b>15.7</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>0.0</b>

### Major Items Summary - State Auditor

	Agency Request					Governor's Recommendation				
	General	Federal	Other	Total	FTE	General	Federal	Other	Total	FTE
<b>FY 2020 Base Budget</b>	<b>1,301,883</b>	<b>0</b>	<b>0</b>	<b>1,301,883</b>	<b>16.0</b>	<b>1,301,883</b>	<b>0</b>	<b>0</b>	<b>1,301,883</b>	<b>16.0</b>
<b>Maintenance of Current Operations</b>										
A. Other Adjustments	0	0	0	0	0.0	0	0	0	0	0.0
<b>Total Maintenance Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>FY 2020 Program Maintenance Budget</b>	<b>1,301,883</b>	<b>0</b>	<b>0</b>	<b>1,301,883</b>	<b>16.0</b>	<b>1,301,883</b>	<b>0</b>	<b>0</b>	<b>1,301,883</b>	<b>16.0</b>
<b>Program Line Items</b>										
<b>Total Program Line Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>FY 2020 Total Budget</b>	<b>1,301,883</b>	<b>0</b>	<b>0</b>	<b>1,301,883</b>	<b>16.0</b>	<b>1,301,883</b>	<b>0</b>	<b>0</b>	<b>1,301,883</b>	<b>16.0</b>
Change from Base Budget	0	0	0	0	0.0	0	0	0	0	0.0
% Change from Base Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

### Prior and Current Year Budget Recap - State Auditor

Prior Year Recap		FTE	General	Federal	Other	Total
<b>FY 2018 Original Budget</b>		<b>16.0</b>	<b>1,288,459</b>	<b>0</b>	<b>200,000</b>	<b>1,488,459</b>
<b>Legislative Adjustments</b>						
Supplemental Bill - Health Insurance	PS		13,816	0	0	13,816
Supplemental Bill	OE		124	0	0	124
Supplemental Bill - Health Insurance	OE		660	0	0	660
<b>Total Legislative Adjustments</b>		<b>0.0</b>	<b>14,600</b>	<b>0</b>	<b>0</b>	<b>14,600</b>
<b>Agency Adjustments</b>						
<b>Total Agency Adjustments</b>		<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2018 Adjusted Budget</b>		<b>16.0</b>	<b>1,303,059</b>	<b>0</b>	<b>200,000</b>	<b>1,503,059</b>
<b>Reversions</b>						
Prior Year Reversions	PS		(40,475)	0	0	(40,475)
Prior Year Reversions	OE		(10,675)	0	(72,020)	(82,695)
<b>Total Reversions</b>		<b>0.0</b>	<b>(51,150)</b>	<b>0</b>	<b>(72,020)</b>	<b>(123,170)</b>
<b>Unutilized FTE</b>		<b>(0.3)</b>				
<b>FY 2018 Percent Reverted</b>		<b>2.1%</b>	<b>(4.0%)</b>	<b>0</b>	<b>(36.0%)</b>	<b>(8.3%)</b>

Current Year Recap		FTE	General	Federal	Other	Total
<b>FY 2019 Original Budget</b>		<b>16.0</b>	<b>1,288,459</b>	<b>0</b>	<b>0</b>	<b>1,288,459</b>
<b>Legislative Adjustments</b>						
Market Adjustment	PS		12,021	0	0	12,021
Market Adjustment	OE		592	0	0	592
Bureau Billings	OE		811	0	0	811
<b>Total Legislative Adjustments</b>		<b>0.0</b>	<b>13,424</b>	<b>0</b>	<b>0</b>	<b>13,424</b>
<b>Agency Adjustments</b>						
<b>Total Agency Adjustments</b>		<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2019 Adjusted Budget</b>		<b>16.0</b>	<b>1,301,883</b>	<b>0</b>	<b>0</b>	<b>1,301,883</b>

**Revenues and Statistics: State Auditor (33)**

REVENUES	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Estimated FY 2020
Receipts from Garnishments	10,785	11,430	11,250	11,250
Grants and Subsidies (Equal Access)	57,400	106,125		
<b>Total</b>	68,185	117,555	11,250	11,250

*Administrative functions for the Equal Access to our Courts Commission were transferred to UJS at the beginning of FY19.*

SELECTED STATISTICS	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Estimated FY 2020
VOUCHERS PROCESSED:				
Vouchers Returned for Correction	4,656	3,836	4,200	4,238
Vouchers Audited	279,250	281,596	280,000	282,500
% of Vouchers Returned for Correction	1.67%	1.37%	1.50%	1.50%
Warrants Written:				
Warrants - Regular and Social Services	173,843	172,972	175,000	170,000
Colleges, Regents, SDSD, SDSVH	74,808	73,176	75,000	75,000
Labor - Aberdeen	5,359	0	0	0
Lottery	3,668	4,559	4,000	4,250
Stop Payments Issued	461	438	500	500
Replacement Warrants Filed	443	492	400	450
Forged Warrants	0	2	2	2
ELECTRONIC TRANSACTIONS:				
ACH Vendor Payments	44,239	44,177	47,500	47,500
ACH Transfer Documents Approved	1,783	1,741	1,800	1,800
PAYROLL:				
Levies/Student Loans/Garnishments	11/60/719	3/56/762	10/60/750	10/60/750
Child Care Court Order Payments	199	193	200	200
Active Government Subdivisions	663	663	663	663
State Government Social Security	107,177,524	107,573,735	108,649,472	110,822,461
Income Tax Withheld/Transmitted to IRS	82,509,805	76,390,175	77,154,077	78,697,159
Income Tax Withheld From Retirees	53,042,720	53,286,000	55,417,440	57,634,138
OTHER:				
Consultant Contracts Filed	2,000	1,935	2,000	2,000
Local Bank Accounts	214	210	210	210
Submission of Annual Report	Annual	Annual	Annual	Annual

*Dept. of Labor no longer prints their own warrants and are now included in the count for Warrants - Regular and Social Services (beginning FY2018).*

**Historical Budget Changes**

	<b>General Funds</b>	<b>Federal Funds</b>	<b>Other Funds</b>	<b>Total Funds</b>	<b>FTEs</b>
<b>FY14 Budget Increases</b>					
• Bureau Billing increases	2,641			2,641	
<b>FY15 Budget Increases</b>					
• OSA Misc.	1,233			1,233	
<b>FY16 Budget Increases</b>					
• None					
<b>FY17 Budget Changes</b>					
• None					
<b>FY18 Budget Changes</b>					
• Equal Access to our Courts Grants			100,000	100,000	
<b>FY19 Budget</b>					
• Transfer Equal Access to Our Courts Program to the Unified Judicial System	-	-	(200,000)	(200,000)	